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13 Attorneys for The Roman Catholic Archbishop of  
14 San Francisco

15 UNITED STATES BANKRUPTCY COURT

16 NORTHERN DISTRICT OF CALIFORNIA, SAN FRANCISCO DIVISION

17 In re

18 THE ROMAN CATHOLIC ARCHBISHOP  
OF SAN FRANCISCO,

19 Debtor and  
20 Debtor in Possession.

Case No. 23-30564

Chapter 11

**DECLARATION OF CHRISTOPHER S.  
SONTCHI IN SUPPORT OF DEBTOR'S  
MOTION FOR ENTRY OF AN ORDER  
REFERRING PARTIES TO GLOBAL  
MEDIATION, APPOINTING MEDIATOR  
AND GRANTING RELATED RELIEF**

23 Date: June 13, 2024  
24 Time: 1:30 p.m.  
Location: via Zoom  
25 Judge: Hon. Dennis Montali

1 I, Christopher S. Sontchi, declare as follows:

2 1. I am an attorney, duly admitted and in good standing in the State of Delaware, the  
3 United States District Court for the District of Delaware, and the United States Court of Appeals for  
4 the Third Circuit. I have personal knowledge of the facts set forth herein, which are known by me  
5 to be true and correct, and if called as a witness, I could and would competently testify thereto.

6 2. This declaration is submitted in support of the *Motion for Entry of an Order*  
7 *Referring Parties to Global Mediation, Appointing Mediator and Granting Related Relief* (the  
8 “Motion”) filed by The Roman Catholic Archbishop of San Francisco, debtor and debtor in  
9 possession (the “Debtor”) in the above-captioned chapter 11 case (the “Chapter 11 Case”). I give  
10 capitalized terms used but not defined in this declaration the same meanings ascribed to them in the  
11 Motion.

12 3. I am a retired U.S. Bankruptcy Judge for the District of Delaware where I served  
13 from 2006 until 2022. I served as Chief Judge of that court from 2018 to 2021. Upon retirement, I  
14 was appointed as an International Judge of the Singapore International Commercial Court where I  
15 currently serve. I am the sole member of Sontchi, LLC, through which I engage in mediation,  
16 arbitration, the provision of expert services through consultation and as a testifying witness, and  
17 service as an independent fiduciary. A copy of my *curriculum vitae* setting forth my background  
18 and qualifications to serve as a Mediator in this Chapter 11 Case is attached as Exhibit 1 to this  
19 declaration.

20 4. The Debtor has requested, and I have agreed, subject to Court approval, to be  
21 engaged and serve as a mediator in the above-captioned Chapter 11 Case.

22 5. I have extensive experience in conducting mediation. As a federal judge I received  
23 formal training in mediation through the Federal Judicial Center. While serving as a federal judge,  
24 I conducted numerous mediations on behalf of my colleagues, including *In re Mallinckrodt PLC, et*  
25 *al.* (Bankr. D. Del. Case No. 20-12522 (JTD)) and *In re MD Helicopters, Inc., et al.* (Bankr. D. Del.  
26 Case No. 22-10263 (KBO)). Since retirement, I have been engaged to perform numerous  
27 mediations, including in *In re Aeero Technologies LLC, et al.*, a chapter 11 bankruptcy case  
28 involving mass tort claims that previously was pending in the United States Bankruptcy Court for

1 the Southern District of Indiana, Indianapolis Division (Lead Case No. 22-02890-JJG-11); *In re the*  
2 *Roman Catholic Bishop of Oakland*, pending in the United States Bankruptcy Court for the Northern  
3 District of California, Oakland Division (Case No. 23-40523 WJL) (the “Oakland Diocese Case”);  
4 and *In re The Roman Catholic Diocese of Ogdensburg, New York*, pending in the United States  
5 Bankruptcy Court for the Northern District of New York (Case No. 23-60507-6-PGR) (the  
6 “Ogdensburg Diocese Case”).

7         6. In connection with my proposed retention as Mediator, the Debtor provided to me:  
8 (a) a confidential copy of the creditor mailing matrix filed under seal in this Chapter 11 Case as ECF  
9 No. 119, (b) a list of Insurers, along with their counsel of record in this Chapter 11 Case, if any, a  
10 copy of which list is appended to this declaration as Exhibit 2; and (c) a list of the Debtor’s  
11 professionals employed and compensated by the Debtor’s estate in this Chapter 11 Case, a copy of  
12 which list is appended to this declaration as Exhibit 3 (together with the creditor mailing matrix and  
13 the list described at 6(b), collectively, the “Schedule of Interested Parties”). I reviewed the Schedule  
14 of Interested Parties and my books and records to investigate my connections to any Interested  
15 Parties and disinterestedness. Upon my review, I have concluded that I do not have any conflicts  
16 with any of the entities listed on the Schedule of Interested Parties.

17         7. To the best of my knowledge and information available, I have no connection with  
18 the Debtor or any other party in interest in this Chapter 11 Case, provided, however, that, in my  
19 capacity as bankruptcy judge for the District of Delaware, I have encountered many bankruptcy  
20 professionals, non-bankruptcy advisors, and other Interested Parties in the courtroom in matters  
21 unrelated to this Chapter 11 Case. Some of those professionals may represent parties or entities in  
22 this Chapter 11 Case. While a complete listing of those connections is not feasible, I do not believe  
23 any such connection impairs my disinterestedness in this matter.

24         8. Additionally, in the interest of full disclosure, I was the presiding judge in *In re*  
25 *Catholic Diocese of Wilmington, Inc.* (Bankr. D. Del. Case No. 09-13560 (CSS)) (the “Delaware  
26 Diocese Case”). I also currently serve as a mediator in the Oakland and Ogdensburg Diocese Cases.  
27 I am unaware of any connection between the Delaware, Oakland, and Ogdensburg Diocese Cases  
28 and this Chapter 11 Case and do not believe my involvement in either diocesan bankruptcy case

1 impairs my disinterestedness in connection with my proposed role as Mediator in this Chapter 11  
2 Case.

3 9. Except for my role as a mediator in the Oakland and Ogdensburg Diocese Cases, I  
4 am not, and have not been for at least two years, involved in any mediations with any other parties  
5 or entities listed on the Schedule of Interested Parties. Similarly, I have not been retained or  
6 employed by any Interested Parties to perform any other role, including, but not limited to, that of  
7 trustee, claims reviewer, or future claims representative.

8 10. To the best of my knowledge, I do not represent any interest adverse to the Debtor  
9 or any party in interest in the matters upon which I am to be engaged.

10 11. I am neither affiliated with, nor do I have any connection with, the Office of the  
11 United States Trustee or any of its employees.

12 12. I have not received any transfer, assignment, or pledge of property of the Debtor's  
13 estate or any of the holders of abuse claims as of the date of this declaration.

14 13. I have not shared or agreed to share with any other person any compensation to be  
15 paid with respect to this Chapter 11 Case.

16 14. The terms of employment agreed to with the Debtor, subject to Court approval, are  
17 as follows: (i) no retainer will be paid to me; (ii) I have agreed to charge a rate of \$1,500.00; and  
18 (iii) I will seek reimbursement of expenses at cost or as otherwise allowed by the Court. I anticipate  
19 using the assistance of Sara Beth Kohut, whose time will be billed at the rate of \$450.00 per hour.  
20 I understand that all pre-confirmation hourly rates, fees and expenses are subject to approval by the  
21 Court.

22 I declare under penalty of perjury under the laws of the United States of America that the  
23 foregoing is true and correct.

5/15/2024

24 Executed on this \_\_\_\_ day of May 2024, at Wilmington, Delaware.

DocuSigned by:

Christopher Sontchi

Christopher S. Sontchi

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**Exhibit 1**

[Hon. Christopher S. Sontchi Curriculum Vitae]

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# Biography



**Christopher S. Sontchi** is an International Judge of the Singapore International Commercial Court (**SICC**) and is the former Chief Judge of the United States Bankruptcy Court for the District of Delaware where he served for 16 years. He is a frequent speaker in the United States and abroad on issues relating to corporate reorganizations, having made over 100 appearances.

He is a Lecturer in Law at The University of Chicago Law School and has taught restructuring to international judges with the World Bank Group, most recently in the People's Republic of China. He is also a member of the Singapore International Arbitration Centre, International Insolvency Institute, Judicial Insolvency Network, National Conference of Bankruptcy Judges, American Bankruptcy Institute and INSOL International. He was recently inducted into the American College of Bankruptcy. In addition, he is a member of the International Advisory Council of the Singapore Global Restructuring Initiative and the



Founders' Committee for The University of Chicago Law School's Center on Law and Finance.

Justice Sontchi has testified before Congress on the safe harbors for financial contracts. He has also published articles on creditors' committees, valuation, asset sales, and safe harbors.

Justice Sontchi attended the University of North Carolina at Chapel Hill where he was elected to *Phi Beta Kappa*. He received his J.D. from The University of Chicago Law School, after which he returned to his native Delaware to serve as a law clerk in the Delaware Supreme Court.

Justice Sontchi is married and has two adult children.

## **Publications**

Edward R. Morrison, Mark J. Roe, and Christopher S. Sontchi, *Rolling Back the Repo Safe Harbors*, 69 The Business Lawyer, No. 4, 1015 (August 2014)

Christopher S. Sontchi, *Valuation Methodologies: A Judge's View*, 20 American Bankruptcy Institute Law Review, No.1, 1 (Spring 2012)

Christopher S. Sontchi and Bruce Grohsgal, *Should the Appointment of a Committee of Unsecured Creditors Be Made Optional in Chapter 11 Cases?* XXXVIII ABI Journal, No. 11 (November 2019)

Christopher S. Sontchi, *Loan to Own is Back – With a Twist*, 27 Journal of Corporate Renewal, No. 6, 30-33 (July/August 2014)

Christopher S. Sontchi, *Mortgages Should Be Removed from Repo Agreement Safe Harbors*, XXXIII ABI Journal, No. 6, 10-11, 63 (June 2014)

Christopher S. Sontchi, *Top 10 Things I Have Learned Since I Took the Bench*, XXVII ABI Journal, No. 6, 46-47, 78 (July/August 2008)

## **Congressional Testimony**

*Exploring Chapter 11 Reform: Corporate and Financial Institution Insolvencies; Treatment of Derivatives*, Hearing Before the House Subcommittee on Regulatory

Reform, Commercial, & Antitrust Law of the House Committee of the Judiciary,  
113th Cong. 6 (Mar. 26, 2014)

## **Professional Affiliations**

American College of Bankruptcy, Fellow

The University of Chicago Law School, Lecturer in Law (2009 – present)

International Insolvency Institute, Member

Judicial Insolvency Network, Founding Member

World Bank Group, Consultant

National Conference of Bankruptcy Judges, Member

American Bankruptcy Institute, Member

INSOL International, Member

Widener University Delaware Law School, Adjunct Professor (2011 – 2021)

## **Honors**

Association of Insolvency and Restructuring Advisors Judicial Service Award  
(2016)

## **Positions**

Singapore International Commercial Court (2022 – present)

Singapore International Arbitration Centre (2023 – present)

World Bank Group, Consultant (2023 – present)

U.S. Bankruptcy Court for the District of Delaware (2006 – 2022), Chief Judge  
(2018 – 2021)

International Insolvency Institute, Co-Chair of Judicial Committee (2019 – 2021)



American Bankruptcy Institute Mediation Committee, Special Projects Director  
(2022 – present)

Singapore Global Restructuring Initiative, International Advisory Council,  
member (2020 – present)

The University of Chicago Law School Center on Law and Finance, Founders'  
Committee, Distinguished Member (2020 – present)

International Insolvency Institute, Co-Vice-Chair of Judicial Committee (2018 –  
2019)

U.S. Bankruptcy Court for the District of Delaware Local Rules Committee (2015 –  
present)

American Bankruptcy Institute and Delaware State Bar Association, Delaware  
Views from the Bench, Judicial Chair (2017 – 2022)

Judicial Insolvency Network, founding member (2016 – present)

INSOL New York, Americas Annual Regional Conference, Technical Committee,  
member (2017)

Turnaround Management Association, member of the Boards of Trustees of TMA  
Global (2017-2018) and the Philadelphia/Wilmington chapter (2017 – 2020)

INSOL International Multinational Judicial Colloquium on Insolvency, Judicial  
Steering Committee, member (2015 – 2017)

American Bankruptcy Institute, Annual Mid-Atlantic Bankruptcy Workshop,  
Judicial Co-Chair (2013 – 2016)

American Bankruptcy Institute Commission to Study the Reform of Chapter 11,  
*Committee on Financial Contracts, Derivatives and Safe Harbors*, member (2012  
– 2014)

## **Bar Admissions**

Supreme Court of the State of Delaware

United States Court of Appeals for the Third Circuit

United States District Court for the District of Delaware

**Notable Cases**

**Notable Decisions**

**Judicial Mediations**

**Speaking Engagements**

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HOME

JUDICIAL EXPERIENCE

MEDIATION

FIDUCIARY & EXPERT

BIOGRAPHY

CONTACT

Honorable Christopher S. Sontchi, proudly powered by WordPress.

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**Exhibit 2**

[Insurers]

<b><u>INSURANCE COMPANY</u></b>	<b><u>ATTORNEY NAME</u></b>	<b><u>FIRM</u></b>
Appalachian Insurance Company	Christina M. Lincoln	Robins Kaplan LLP
Appalachian Insurance Company	Melissa M. D'Alelio Taylore E. Karpa Schollard Michele N. Detherage	Robins Kaplan LLP
Appalachian Insurance Company	Harris B. Winsberg Matthew M. Weiss Matthew G. Roberts R. David Gallo	Parker, Hudson, Rainer & Dobbs LLP
Appalachian Insurance Company	Todd C. Jacobs John E. Bucheit	Parker, Hudson, Rainer & Dobbs LLP
Century Indemnity Company, Pacific Indemnity Company, and Westchester Fire Insurance Company	George Calhoun	IRFAH PLLC
Century Indemnity Company, Pacific Indemnity Company, and Westchester Fire Insurance Company	Alexander Potente Jason J. Chorley	Clyde & Co US LLP
Certain Underwriters of Lloyd's, London and Certain London Market Companies	Catalina J. Sugayan Yongli Yang Daniel James Michael Norton	Clyde & Co US LLP
Certain Underwriters of Lloyd's, London and Certain London Market Companies	Nathan Reinhardt Andrew Mina Russell W. Roten Jeff D. Kahane Betty Luu	Duane Morris LLP
Chicago Ins Co and Fireman's Fund Ins Co	Matthew C. Lovell	Nicolaides Fink Thorpe Michaelides Sullivan LLP
Chicago Ins Co, Fireman's Fund Ins Co, and Westport Ins Corp (FKA Employers Reinsurance Corp)	Matthew M. Weiss R. David Gallo Harris B. Winsberg Matthew G. Roberts	Parker, Hudson, Rainer & Dobbs LLP
Chicago Ins Co, Fireman's Fund Ins Co, and Westport Ins Corp (FKA Employers Reinsurance Corp)	Todd C. Jacobs John E. Bucheit	Parker, Hudson, Rainer & Dobbs LLP
Continental Casualty Company	Mark D. Plevin Miranda H. Turner Jordan A. Hess	Crowell & Moring LLP

<u>INSURANCE COMPANY</u>	<u>ATTORNEY NAME</u>	<u>FIRM</u>
First State Insurance Company	Joshua D. Weinberg Annette P. Rolain	Ruggeri Parks Weinberg LLP
First State Insurance Company	Michael W. Ellison	Smith Ellison
Pacific Indemnity Insurance Co.; Century Indemnity Company; Westchester Fire Insurance Company	Michael H. Torkin David Elbaum Andrew T. Frankel	SIMPSON THACHER & BARTLETT LLP
	Pierce A. MacConaghy	
St. Paul Fire and Marine Insurance Company and Travelers Casualty and Surety Company	Joshua Haevernack	Dentons US LLP
St. Paul Fire and Marine Insurance Company and Travelers Casualty and Surety Company, Employers Reinsurance Corporation, Appalachian Insurance Company, First State Insurance Company, and The Insurance Company of North America	Patrick C. Maxcy John Grossbart	Dentons US LLP
St. Paul Fire and Marine Insurance Company and Travelers Casualty and Surety Company	Geoffrey M. Miller Lauren Macksoud	Dentons US LLP
St. Paul Fire and Marine Insurance Company and Travelers Casualty and Surety Company, Employers Reinsurance Corporation, Appalachian Insurance Company, First State Insurance Company, and The Insurance Company of North America	Keith Moskowitz	Dentons US LLP
Travelers Indemnity Company		
St. Paul Surplus Lines		
Westport Insurance Corporation, Formerly Known as Employers Reinsurance Corporation	Blaise S. Curet	Sinnott, Puebla, Campagne & Curet, APLC
Westport Insurance Corporation, Formerly Known as Employers Reinsurance Corporation	Robin D. Craig	Craig & Winkelman LLP

**Exhibit 3**

**SCHEDULE OF INTERESTED PARTIES**

**The Debtor**

The Roman Catholic Archbishop of San Francisco, a California Corporation Sole

**Parishes and Missions**

All Hallows Chapel	St. Bartholomew Church
All Souls Church	St. Benedict Parish
Cathedral of St. Mary of the Assumption	St. Boniface Church
Church of the Assumption of Mary	St. Brendan Church
Church of the Epiphany	St. Bruno Church
Church of the Good Shepherd	St. Catherine of Siena
Church of the Nativity (Menlo)	St. Cecilia Church (San Francisco)
Church of the Nativity (San Francisco)	St. Cecilia Church (Lagunitas)
Church of the Visitacion	St. Charles Borromeo Church
Corpus Christi Church	St. Charles Church
Holy Angels Church	St. Denis Church
Holy Name of Jesus Church	St. Dominic Church
Immaculate Heart of Mary Church	St. Dunstan Church
Mater Dolorosa Church	St. Elizabeth Church
Mission Dolores Basilica	St. Emydius Church
Most Holy Redeemer Church	St. Finn Barr Church
Most Holy Rosary Chapel	St. Francis of Assisi
Notre Dame Des Victoires	St. Gabriel Church
Old St. Mary's Church	St. Gregory Church
Our Lady of Fatima Russian Byzantine Catholic	St. Helen Mission
Our Lady of Guadalupe Mission (Brisbane)	St. Hilary Church
Our Lady of Angels Church	St. Ignatius Church
Our Lady of Loretto Church	St. Isabella Church
Our Lady of Lourdes Church	St. James Church
Our Lady of Mercy Church	St. John the Evangelist Church
Our Lady of Mount Carmel Church (Mill Valley)	St. John of God Chapel
Our Lady of Mount Carmel Church (Redwood City)	St. Kevin Church
Our Lady of Perpetual Help	St. Luke Church
Our Lady of the Pillar Church	St. Mark Church
Our Lady of Refuge Mission	St. Mary Magdalene Mission
Our Lady of the Wayside	St. Mary Star of the Sea
Sacred Heart Church	St. Mary Church
San Jose Obero Church	St. Matthew Church
Shrine of St. Francis of Assisi	St. Matthias Church
St. Agnes Church	St. Michael Korean Church
St. Andrew Church	St. Monica Church
St. Anne of the Sunset Church	St. Patrick Church (Larkspur)
St. Anselm Church	St. Patrick Church (San Francisco)
St. Anthony Church (Menlo Park)	St. Paul Church
St. Anthony Mission (Pescadero)	St. Paul of the Shipwreck
St. Anthony of Padua Church (Novato)	St. Peter Church (Pacifica)
St. Anthony of Padua Church	St. Peter Church (San Francisco)
St. Augustine Church	St. Philip the Apostle
	St. Pius Church
	St. Raphael Church
	St. Raymond Church
	St. Rita Church

1 St. Robert Church  
St. Sebastian Church  
2 St. Stephen Church  
St. Teresa Church  
3 St. Thomas Apostle Church  
St. Thomas More Church  
4

St. Timothy Church  
St. Veronica Church  
St. Vincent de Paul Church  
Star of the Sea Church  
Sts. Peter & Paul Church

**Schools**

5 Archbishop Riordon High School  
Convent of the Sacred Heart High School  
6 ICA Cristo Rey Academy  
Junipero Serra High School  
7 Marin Catholic High School  
Mercy High School  
8 Notre Dame High School  
Sacred Heart Cathedral Preparatory  
9 Sacred Heart Preparatory (Atherton)  
St. Ignatius College Preparatory  
10 Stuart Hall High School  
Woodside Priory High School  
11

**Other Entities**

12 Archdiocese of San Francisco Parish, School and Cemetery Juridic Persons Capital Assets Support Corporation  
13 Archdiocese of San Francisco Parish and School Juridic Personal Real Property Support Corporation  
14 Benedict XVI Institute for Sacred Music and Divine Worship  
The Roman Catholic Seminary of San Francisco  
15 Catholic Charities CYO of the Archdiocese of San Francisco  
Capuchin Franciscan Order  
16

**Leadership and Officers**

17 Most Rev. Salvatore J. Cordileone, Bishop and Chief Executive Officer  
Rev. Stephen H. Howell, Vicar General  
18 Rev. Patrick J. Summerhays, Moderator of the Curia  
Paula F. Carney, Esq., General Counsel  
19 Joseph Passarello, Chief Financial Officer  
Grace Lee, Controller  
20

**Banks/Investment Mgmt Firms**

21 Bank of America  
Bank of San Francisco  
22 BlackRock  
Bridge Bank (Western Alliance Bank)  
23 California Bank & Trust  
Charles Schwab  
24 City National Bank  
First Republic Bank  
25 JPMorgan Chase  
Segal Bryant Hamilton  
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1 **Coverage Providers and Brokers**

2 AIG  
3 Allianz Reinsurance America, Inc.  
4 Allied World  
5 American Home Assurance  
6 Appalachian Insurance Co.  
7 Arthur J. Gallagher & Co.  
8 Chicago Insurance Company  
9 Chubb Insurance Company North America  
10 CNA  
11 Employers Re  
12 Fireman's Fund  
13 First State Insurance Co.  
14 Industrial Underwriters  
15 National Catholic  
16 Old Republic  
17 Pacific Indemnity  
18 Lloyd's, London  
19 The Hartford  
20 The Ordinary Mutual  
21 Travelers  
22 Western Catholic Insurance Company

23 **Certain Ordinary Course Professionals**

24 Baker Tilly US LLP  
25 Best Best & Krieger LLP  
26 CliftonLarsonAllen LLP  
27 Duane Morris LLP  
28 Fiumara & Milligan Law, P.C.  
Grant Thornton LLP  
Jackson Lewis PC  
Law Offices of Eloise M. Rosenblatt  
Lewis Roca Rothgerbger Christie LLP  
Littler Medelson, PC  
Macdonald Fernandez LLP  
Magna Legal Services  
Runde & Partners, Inc.  
Weinstein & Numbers LLP  
Weintraub Tobin  
Woodburn & Wedge



1 **Parties to Litigation<sup>1</sup>**

2 **Counsel to Litigation Parties**

3 Alder Law  
4 Allen, Glaessner, Hazelwood & Werth, LLP  
5 Andrews & Thornton  
6 Arias, Sanguinetti, Wang & Torrijos, LLP  
7 Aylstock, Witkin, Kreis & Overholtz, PLLC  
8 Baron & Budd, P.C.  
9 Boucher LLP  
10 Casper, Meadows, Schwartz & Cook  
11 DiMarco, Araujo Montevideo  
12 Donahoo & Associates PC  
13 Edwards & de la Cerda  
14 Etsey & Bomberger  
15 Fiore Achermann  
16 Fisher Law Offices  
17 Fiumara Law, PC  
18 Foley & Mansfield  
19 Forester Haynie  
20 Furtado, Jaspovice & Simons  
21 Gomez Trial Attorneys  
22 Gross & Belsky P.C.  
23 Herman Law  
24 Hurley McKenna & Mertz, P.C.  
25 Jeff Anderson & Associates  
26 Joel Bieber Firm  
27 Joseph George Jr. Law Corporation

KBM Law  
Ketterer, Browne & Associates, LLC  
Law Office of Mark Webb  
Liakos Law, APC  
M. Jean Starcevich, Esq.  
Manly, Stewart & Finaldi  
Mary Alexander & Associates  
Matthews & Associates  
Mezzetti Law Firm  
Nye Sterling Hale Miller & Sweet LLP  
Panish, Shea, Boyle, Ravipudi, LLP  
Paul Mones, P.C.  
Pearson Simon & Warshaw LLP  
Peiffer Wolf Carr Kane Conway & Wise  
Pfau Cochran Vertetis Amala PLLC  
Reich Binstock  
Ribera Law Firm  
Saunders & Walker P.A.  
Schmidt National Law Group  
Slater, Slater, Schulman LLP  
Thompson Law Offices, PC  
TLO Law, P.C.  
Van Blois & Associates  
Wagstaff Law Firm  
Winer, Burritt, & Scott, LLP  
Zalkin Law Firm

16 **Parties to Contracts with the Debtor**

17 Adana Tours LLC  
18 ARAMARK Sports and Entertainment  
19 Services, LLC  
20 Arthur J. Gallagher & Co.  
21 Benefit Allocation Systems, LLC  
22 EVERFI, Inc  
23 Fivable, LLC  
24 FOCUS  
25 GDR Group  
26 ImageSource  
27 Intersection Media, LLC

Jerome S. Burstein, Ph.D.  
Luxe Cruises and Events  
Mangia Nosh Catering Company  
Marin Catholic High School  
McCleskey Construction Company  
Peter Marlow  
Rite Aid Hdqtrs. Corp.  
Sacred Heart Cathedral Preparatory  
Stewardship Planned Giving  
TPX Communications  
Trinity Building Services

22 **Restructuring Professionals**

23 Donlin, Recano & Company, Inc.  
24 Felderstein, Fitzgerald, Willoughby, Pascuzzi & Rios LLP  
25 Sheppard Mullin Richter & Hampton LLP  
26 GlassRatner Advisory & Capital Group LLC d/b/a B. Riley Advisory Services

26 <sup>1</sup> The names of certain individual plaintiffs are redacted consistent with the Debtor's *Motion for*  
27 *Entry of Interim and Final Orders (I) Authorizing and Approving Special Noticing and*  
28 *Confidentiality Procedures, (II) Authorizing and Approving Procedures for Providing Notice of*  
*Commencement, and (III) Granting Related Relief.* The Debtor will provide an unredacted version  
of this list to the Court, the Office of the United States Trustee, and any official committees  
appointed in this chapter 11 case upon request.

1 **Significant Utility Providers**

2 Allstream  
3 AT&T Mobility  
4 AT&T Teleconference Services  
5 City Of Santa Rosa  
6 Comcast  
7 Mitel  
8 Pacific Gas & Electric  
9 Penngrove Water  
10 TPX Communications

11 **Taxing Authorities**

12 Arizona Department of Revenue  
13 California Dept of Tax and Fee Administration  
14 Florida Department of Revenue  
15 Kern County Treasurer - Tax Collector  
16 Marin County Office of the Assessor-Recorder  
17 New Mexico Taxation and Revenue Department  
18 San Francisco Tax Collector  
19 San Francisco Tax Collector  
20 San Mateo County Clerk – Recorder

21 **Government Agencies**

22 California Department of Justice  
23 California Department of Motor Vehicles  
24 California State Controller  
25 City and County of San Francisco  
26 Colorado Department of Revenue  
27 Georgia Department of Revenue Processing Center  
28 San Francisco Assessor-Recorder  
29 San Francisco County Clerk  
30 San Francisco Dept of Public Health  
31 U.S. Department of Homeland

32 **Attorneys and Staff for the United States Trustee's Office for the Northern District of California, San Francisco Office**

33 Tracy Hope Davis  
34 Christina Goebelsmann  
35 Ianthe V. Del Rosario  
36 Gem Mil Langit  
37 Nychelle G. Rivera  
38 Yung Nor Wong